UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

07 CV 3371

ES&G TRADING, INC.,

Plaintiff,

v.

FRCP 7.1 STATEMENT

APR 2 7 2007

Defendant.

Case No. 07 CV 3371 (RPP)

FRCP 7.1 STATEMENT

APR 2 7 2007

CASHIERS

Pursuant to Federal Rule of Civil Procedure 7.1, and to enable Judges and Magistrate

Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

Sun Capital, Inc., (a private non-governmental party) certifies that the following are corporate

parents, and publicly held corporations that own 10% or more of the stock of Sun Capital, Inc.:

NONE

Dated: New York, New York April 26, 2007

STRASSBERG & STRASSBERG, P.C

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